

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

May 11, 1955

Alcohol and Tobacco Tax Division
Industry Circular No. 55-11

Forms for the Application for Permit,
Application for Amended or Additional Permit,
and the Permit Required
Under Chapter 52, Internal Revenue Code

Manufacturers of tobacco, snuff, cigars, cigarettes,
and cigarette papers and tubes,
and dealers in leaf tobacco:

1. Chapter 52 of the Internal Revenue Code of 1954, relating to tobacco, cigars, cigarettes, and cigarette papers and tubes, provides, in sections 5712 and 5713, that every manufacturer of articles or dealer in tobacco materials is required to make an application for a permit before commencing business, and at such other times as regulations prescribed thereunder require, and that no person shall engage in business as a manufacturer of articles or dealer in tobacco materials without a permit or permits to engage in such business.

2. The purpose of this industry circular is to advise you that new forms listed below have been prepared and are being distributed to the Assistant Regional Commissioner, Alcohol and Tobacco Tax, in your region:

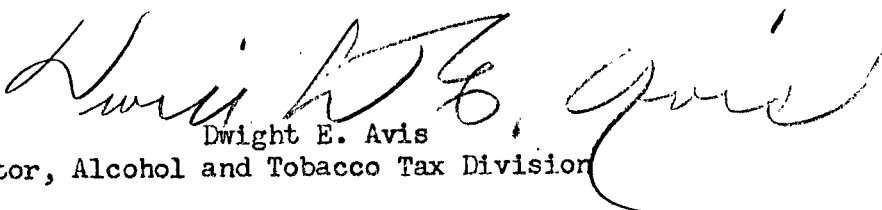
- 2093 Application for Permit Under Chapter 52, Internal Revenue Code.
- 2094 Permit - Manufacturer of Tobacco.
- 2095 Permit - Manufacturer of Cigars and Cigarettes.
- 2096 Permit - Dealer in Tobacco Materials.
- 2097 Permit - Manufacturer of Cigarette Papers and Tubes.
- 2098 Application for Amended or Additional Permit Under Chapter 52, Internal Revenue Code.

3. The permit provisions of Chapter 52 of the 1954 Code became effective January 1, 1955. However, until the regulations implementing the new Code are issued, these forms will be used only in those cases where a person desires to commence business as a manufacturer of articles or dealer in tobacco materials, or where a manufacturer or dealer, presently engaged in business, desires to effect a change in the ownership or location of such business which requires the use of such forms.

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4. Persons now qualified as dealers in leaf tobacco, or as manufacturers of tobacco, snuff, cigars, cigarettes, also persons operating as manufacturers of cigarette papers and tubes, will not be required to make application for permit until after the regulations implementing the new Code become effective.

5. Inquiries concerning this industry circular should be directed to the Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

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